

**APPENDIX 27**

**LUNA SQUARES INVOICE & PAYMENT TRACKING**

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Invoice Expense Detail <sup>1</sup>															Total Due per Invoice	Payment Detail <sup>2</sup>		Total Paid per Luna <sup>3</sup>	Balance Outstanding	Notes per Invoice	Comments
Invoice No.	Nature of Expense	Date	Due Date	kWh	Rate	Hosting (kWh x Rate)	Power Deposit	Less Deposit Paid	Infrastructure Cost (kWh x unit price (\$0.0116))	Operating Margin	OPEX Fee (rate x units)	Curtailment Charges	Sales Tax	Pmt Date		Total Paid per Celsius					
275	March Deposit	3/31/22	4/14/22			-	541,952	-	-	-	-	-	-	541,952	4/14/22	541,952	541,952	-	Power Deposit on 2,000 units		
292	April Deposit	4/13/22	4/27/22			-	1,083,904	-	-	-	-	-	-	1,083,904	5/3/22	1,083,904	1,083,904	-	Power Deposit on 4,000 units	May 3, 2022 payment of \$2,709,760 includes payment of two invoices: Invoice 292 and Invoice 293.	
293	May Deposit	4/21/22	5/5/22			-	1,625,856	-	-	-	-	-	-	1,625,856	5/3/22	1,625,856	1,625,856	-	Power Deposit on 6,000 units	May 3, 2022 payment of \$2,709,760 includes payment of two invoices: Invoice 292 and Invoice 293.	
312	June Deposit	5/17/22	5/24/22			-	3,522,688	-	-	-	-	-	-	3,522,688	5/25/22	3,522,688	3,522,688	-	Power Deposit on 13,000 units		
326	April Actual	6/9/22	6/23/22	1,542,399	0.084	129,870	-	-	32,668	-	-	-	9,752	172,290	6/27/22	172,290	172,290	-		June 27, 2022 payment of \$859,746.35 includes payment of two invoices: Invoice 324 and Invoice 326.	
324	May Actual	6/9/22	6/23/22	6,154,338	0.084	518,195	-	-	130,349	-	-	-	38,913	687,457	6/27/22	687,456	687,457	-		June 27, 2022 payment of \$859,746.35 includes payment of two invoices: Invoice 324 and Invoice 326.	
331	March, April, May, and June Additional Deposit	6/17/22	7/1/22			-	4,931,333	-	-	-	-	-	-	4,931,333	6/24/22	4,931,333	4,931,333	-	Additional Power Deposit on: (1) Invoice 275 - 2,000 units for March 2022 (\$394,506.60), (2) Invoice 292 - 4,000 units for April 2022 (\$789,013.20), (3) Invoice 293 - 6,000 units for May 2022 (\$1,183,519.80), (4) Invoice 312 - 13,000 units for June 2022 (\$2,564,292.90)		
340	June 2022 Hosting Services					1,297,457								1,297,457			-	1,297,457		No invoice provided. Appears in the Notice to Contract Parties to Potentially Assumed Executory Contracts and Unexpired Leases as cure amounts. * Listed as "Open" by Luna Squares.	
335	July Deposit	7/5/22	7/12/22			-	5,027,400	(1,404,688)	-	-	-	-	-	3,622,712	7/8/22	3,622,712	3,622,712	-	Power Deposit on 8,820 units for 3 months (\$5,027,400) less deposit (\$1,404,687.90)		
357	July Actual	8/8/22	8/9/22	7,528,037	0.074	557,075	-	-	87,325	64,440	-	-	46,075	754,915	8/15/22	754,915	754,915	-			
362	July Actual (GA)	8/31/22	9/1/22	707,457	0.097	68,784	-	-	8,207	7,699	-	-	-	84,689	9/9/22	84,689	84,689	-		September 9, 2022 payment of \$771,385.04 includes payment of two invoices: Invoice 362 and Invoice 365.	
356	July 2022 Hosting Services - (July 1 -13) (PA site)					545,216								545,216			-	545,216		No invoice provided. Appears in the Notice to Contract Parties to Potentially Assumed Executory Contracts and Unexpired Leases as cure amounts. * Listed as "Open" by Luna Squares.	
365	August Actual (GA)	9/7/22	9/8/22	5,430,858	0.103	561,271	-	-	62,998	62,427	-	-	-	686,696	9/9/22	686,696	686,696	-		September 9, 2022 payment of \$771,385.04 includes payment of two invoices: Invoice 362 and Invoice 365.	
367	August Actual (PA)	9/13/22	9/14/22	14,306,625	0.081	1,163,479	-	-	165,957	132,944	-	-	95,055	1,557,435	9/16/22	1,557,435	1,557,435	-			
378	September Actual (GA)	10/7/22	10/8/22	6,665,903	0.086	574,225	-	-	77,324	65,155	-	-	-	716,704	10/14/22	716,704	716,704	-			
379	September 2022 (PA)	10/18/22	10/19/22	14,870,354	0.070	1,038,933	-	-	172,496	121,143	-	-	86,617	1,419,190	10/21/22	1,419,190	1,419,190	-			
384	October Actual (PA)	11/9/22	11/10/22	14,890,172	0.061	905,755	-	-	172,726	107,848	-	-	77,111	1,263,441	11/10/22	1,263,441		-		No data provided by Luna Squares post-September 2022.	
386	October Actual (GA)	11/21/22	12/5/22	2,121,313	0.072	152,435	-	-	24,607	32,151	21,697	122,774	-	353,665	12/9/22; 12/16/22	290,640.86		63,024	OPEX Fee (rate x units: 8,820 * \$2.46); Curtailment Charges (days x daily rate: 21*\$5,846.40)	Partial payment of \$194,746.29 made on December 9, 2022. December 16, 2022 payment of \$1,397,012.32 includes payment of three invoices: Invoice 386 (remainder), Invoice 397, and Invoice 398. No data provided by Luna Squares post-September 2022.	
Credit Memo 25	Curtailment Charges Refund	12/13/22	12/13/22			(57,295)	-	-	-	(5,729)	-	-	-	(63,024)				(63,024)		Credit against balance on Invoice 386 for disputed curtailment charges. No data provided by Luna Squares post-September 2022.	
397	November Actual (PA)	12/13/22	12/14/22	13,851,796	0.059	815,685	-	-	160,681	97,637	-	-	64,440	1,138,443	12/16/22	1,138,443		-		December 16, 2022 payment of \$1,397,012.32 includes payment of three invoices: Invoice 386 (remainder), Invoice 397, and Invoice 398. No data provided by Luna Squares post-September 2022.	
398	November Actual (GA)	12/14/22	12/15/22	-	-	-	-	-	-	14,789	30,958	116,928	-	162,674.82	12/16/22	162,675		-		December 16, 2022 payment of \$1,397,012.32 includes payment of three invoices: Invoice 386 (remainder), Invoice 397, and Invoice 398. No data provided by Luna Squares post-September 2022.	
Totals:						\$8,271,086	\$16,733,133	(\$1,404,688)	\$1,095,338	\$700,503	\$52,655	\$239,702	\$417,963	\$25,943,017		\$24,100,344	\$21,407,820	\$1,842,673			

Footnotes and Source Documents:

- [1] All invoice details are sourced from Luna Squares' invoices provided by Celsius and identified by the invoice number, except where noted.
- [2] Payment detail included in the analysis is sourced from Celsius's books and records, per the following files:
- i. Celsius Mining, Payment Evidence Spreadsheet (November 1, 2022).
  - ii. Celsius Mining, Luna Squares Payment Evidence Spreadsheet (received January 5, 2023).
  - iii. Celsius Mining, Examiner Data Spreadsheet (December 27, 2022).
  - iv. Celsius Mining, Celsius Mining Bank Transactions (November 10, 2022) [CEL-UCC-00207019].
  - v. Celsius Mining, Luna Squares Payment Evidence 2 Spreadsheet (received January 18, 2023).
- [3] Mawson Infrastructure Group, Celsius Payment Schedule Spreadsheet (received November 23, 2022).
- [4] Notice to Contract Parties to Potentially Assumed Executory Contracts and Unexpired Leases (November 7, 2022) (Dkt. 1300), at 14.